

INSTRUCTIONS FOR FORM WI-Z

Generally, if you file federal Form 1040EZ or file your federal return using TeleFile, you can file Wisconsin Form WI-Z. However, there are some limitations. Read "Which Form to File for 2000" on page 3 of the Form 1A instructions to see which form is right for you.

Prepare one copy of Form WI-Z for your records and another copy to be filed with the Department of Revenue.

Filing in Your Return Because this form is read by a machine, please print your numbers inside the boxes like this:



Do not use red ink or pencil.

You may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

Name and Address If a mailing label with your name is on the front cover, remove the label and place it in the name and address area of the tax return that you file. If your name or address is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. Do not use the label if your name is not on it. However, you may still use the forms in the booklet.

If you did not receive a label, print your name and address in the spaces provided.

Social Security Number Fill in your (and your spouse's, if married) social security number in the space provided.

Quick Refund You may qualify to receive your refund in as little as two weeks. See the instruction for Quick Refund on page 5 of the Form 1A instructions.

Line 2 Dependents Check the box on line 2 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

Line 3 If you checked the box on line 2, use this worksheet to figure the amount to fill in on line 3.

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) . . . A.	_____
B. Addition amount B.	_____ 250.00
C. Add lines A and B. If total is less than \$700, fill in \$700 C.	_____
D. Fill in the standard deduction for your filing status using table, page 16 D.	_____
E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z E.	_____

Line 5 A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$600 on line 5.

Line 7 Tax Use the amount on line 6 to find your tax in the Tax Table on pages 17-22 of the Form 1A instructions. Fill in the amount of your tax on line 7.

Lines 8a and 8b School Property Tax Credit You may claim a credit if, during 2000, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 19a and 19b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

Line 9 Working Families Tax Credit You may claim a credit if your income on line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return) and you do not qualify to be claimed as a dependent on another person's return. See the instructions for line 20 of Form 1A.

Line 10 Married Couple Credit If you are married and you and your spouse were both employed in 2000, you may claim the married couple credit on line 10 of Form WI-Z. To claim the credit, complete the following steps:

- (1) Fill in your 2000 wages on line 10a and your spouse's wages on line 10b. "Wages" includes wages, salaries, and tips from line 1 of federal Form 1040EZ or the total amount reported as wages from your W-2s if you used TeleFile to file your federal return. Do not include scholarships and fellowships unless reported on a W-2.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .0275 (2.75%).
- (4) Fill in the result (but not more than \$440) on line 10c.

Line 13 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 2000 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instruction for line 25 of Form 1A.

Line 14 Endangered Resources Donation Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. For further information, see the instruction for line 26 of Form 1A on page 12. Fill in line 14 for the amount you wish to donate.

Line 16 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). **Do not include income tax withheld for any state other than Wisconsin.** Attach your withholding statements to the front of Form WI-Z.

Line 17 or 18 Fill in line 17 or 18 to determine your refund or amount you owe. Amounts under \$1 cannot be refunded. If you owe less than \$1, send in your return, but do not pay the tax. Write your social security number on your check or money order. Paper clip it to Form WI-Z.

Sign and Date Your Return Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

Attachments

- Attach the appropriate copy of each of your withholding statements to the front of Form WI-Z.
- If you owe \$1 or more with your return, attach your payment to the front of Form WI-Z.
- See Form 1A instructions for other attachments that may be required.

Penalties for Not Filing Returns or Filing Incorrect Returns See page 14 of the Form 1A instructions for more information.